The Solicitors' Journal
and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, APRIL 13, 1912.

*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.
All letters intended for publication must be authenticated by the name of the writer.

GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Draft R.S.C.

WE PRINT elsewhere two draft new R.S.C. which have been issued. The first extends ord. 11, r. 1 (*a*), as to service out of the jurisdiction where the action concerns land within the jurisdiction. It has recently been held that the rule does not apply where the object of the action is to perpetuate testimony relating to the title to land within the jurisdiction. The subject matter of such an action, it was said, is not land, but the perpetuation of testimony. This was a narrow construction of the rule, and its correctness was very doubtful; but it is overridden by the present alteration, which expressly extends the rule so as to include actions to perpetuate testimony. The second draft rule relates to proceedings under section 66 of the National Insurance Act, 1911. Under that section, if any question arises as to whether any employment is an employment within Part I. of the Act, the Insurance Commissioners may either determine it themselves or submit the question to the High Court, and the decision of the court will be final. It is now provided that this shall be done by originating notice of motion; and the notice will be served on the person, or one of the persons, as between whom and the commissioners the question has arisen, and either party will be at liberty to file evidence for use on the hearing of the motion.

Valuation of Settled Estates for the Land Duties.

THE DECISION of NEVILLE, J., in *Re Knolly's Trusts* (*ante*, p. 398), suggests that the framers of the Finance Act, 1910, made a mistake in so defining "the owner" of land in section 41 as, in the case of settled land, to make this term denote the tenant for life. Under section 27 a copy of the provisional valuation is to be served on the owner of the land, and it is the owner who is primarily entitled to object to the valuation and attempt to procure its amendment; and under section 41 "owner" means the person entitled in possession to the rents and profits of the land in virtue of any estate of freehold. If the purposes of the settlement require that the rents and profits should be received by the trustees, they would apparently be the owners within the meaning of this definition; but otherwise, according to the decision of NEVILLE, J., in the above-mentioned case, the tenant for life

is the owner. It is obvious, however, that, while it may be proper for the tenant for life in general to represent the estate as owner, it is the remainderman who is really interested in seeing that the valuation of the estate for the land duties is not too low. An error in this respect means an increase of the increment value duty when the land is sold, and the increase falls mainly on the remainderman. In these circumstances it should be the duty of the trustees, acting in the interest of all parties, to protect the estate, but the learned judge held that this was a duty which they were not bound to undertake, at any rate unless the injury was so serious as to justify the intervention of the court by directing them to resist the valuation.

Questions Between Coal-owners and their Lessees.

THERE WILL be keen scanning by mine owners and lessees of the provisions of colliery leases bearing upon the questions raised by the recent strike. It is, of course, difficult to speak of mining leases generally, since their provisions vary rather widely in different districts, and the practitioner is usually only acquainted with the forms of lease used in his own neighbourhood. But, if we might be permitted to hazard a conjecture, we should say that no great difficulty is likely to arise between coal-owners and their lessees in the adjustment of their rights and liabilities in connection with the recent stoppage of working; and further, that the loss arising from such stoppage will, to a considerable extent, fall on the mine-owner. We imagine that the covenant by the lessee effectually and skilfully to work the mines, nowadays usually contains an express exception in case of strikes; and even when it does not, it is not always so expressed as to bind the lessee to work continuously. For instance, a covenant to work skilfully or in a workmanlike manner is not a covenant to work continuously: *Jegon* v. *Vivian* (6 Ch. App. 742, 757); *Lord Abinger* v. *Ashton* (L. R. 17 Eq., at p. 370). Then with regard to the minimum or dead rent, it seems probable that it is generally fixed at a rate a good deal less than the anticipated aggregate royalties. Where this is so, the royalty on the coal-gettings during the portions of the half-year in which working was carried on will be likely to cover the amount of the minimum or dead rent for the whole half-year. We believe that, in some cases, the caution of lessees' advisers has led to the insertion in coal leases of an express provision for the event of impossibility, owing to a strike or lock-out, of continuing the proper working of the demised mines; such provision taking the shape of payment by the lessee to the lessor of such part only of the minimum or dead rent as would be payable as royalty in respect of coal actually raised or got out of the mines. We are not aware whether this provision is in general use. The covenant which is most likely to involve the lessee in expense during a strike, is that binding him not to permit or suffer any wilful or negligent act whereby the demised mines may be damaged by, or overcharged or drowned with, water. This covenant, we imagine, must be tolerably general in neighbourhoods where the pits are "wet," since, apart from it, it would appear that the lessee is under no implied obligation to pump so as to prevent the mine from being flooded: *Payne* v. *Rocher Colliery Co.* (Weekly Notes, 1887, p. 37) In the case of mines held under leases containing this covenant, the cost of pumping during the six weeks of non-working must have been considerable.

Hospital Attendants and Workmen's Compensation.

IN THE CASE of *Martin* v. *Mayor of Manchester* (*Times*, March 30th) the Court of Appeal pronounced upon an extremely important point of Workmen's Compensation Law. The Act of 1906 made one great innovation in the principle laid down by its predecessor of 1897; in section 8 it provided that a workman who is disabled during the course of his employment by one of certain industrial diseases set out in the third schedule to the Act, is to receive compensation from his employer, even although the disease is not an "accident" within the meaning of the statute, and does not "arise out of" the employment. This provision is not intended, however, to exclude the right to compensation in the case of some "disease" which is not mentioned in the schedule, but which can be proved to be an "accident" arising out of the employment; subsection 10 of the section quoted expressly preserves the right of the workman in such a case. It follows that an "accident," which entitles the sufferer to the benefits of the statute, may include many characteristics which in popular language are described by the term "disease," and on several occasions the courts have, in fact, held such cases to be within the purview of the Act. Thus, in *Brintons* v. *Turvey* (1905, A. C. 230), a case decided under the older statute, but followed constantly as an authority upon the Act of 1906 as well, the House of Lords decided that a wool-sorter who had died as the result of anthrax—a species of blood-poisoning caused by the entrance into a wound of a germ found in woollen raw materials—had been the victim of an "accident" arising out of and in the course of his employment. Under the later Act anthrax is now one of the scheduled industrial diseases, so that the right to compensation of a workman who suffers from it is no longer necessarily dependent on the theory that it is an "accident"; but the case is still frequently regarded by the courts as an authority upon the precise import of the elusive word "accident." In the same way pneumonia supervening upon a chill caught in the course of work has been held to be capable of being treated as an "accident": *Ystradown Colliery* v. *Griffiths* (1909, 2 K. B. 533). Again, where death was due to blood-poisoning caused by erysipelas following an injury to a workman, the Court of Appeal overruled a county court judge who held that there had been no "accident" causing the injury so as to entitle the employee to compensation: *Dunham* v. *Clare* (1909, 2 K. B. 292).

The Essentials to Constitute Disease an "Accident."

THE ABOVE-MENTIONED decisions go a long way, and if they stood alone, would seem to support the contention of the applicant in the case last week on which we are commenting. Here a hospital attendant in a fever hospital managed by the Manchester Corporation had caught scarlet fever—which is not an "industrial disease" within the third schedule to the Act of 1906. He claimed compensation, and was awarded it by the arbitrator, on the ground that liability to scarlet fever was a "special risk" incident to the work of a hospital attendant where fever cases were treated, and, therefore, an attack of such disease was an "accident" arising out of the employment. But the Court of Appeal reversed this judgment on appeal; they took the view that in order to constitute an "accident" the inception of the disease must be traced to a particular place and time within the currency of the workman's employment. In the present case he might have contracted the disease either from his employment or elsewhere, and the court did not regard his attendance at a fever hospital as evidence that he caught the disease there sufficient to discharge the burden of proof placed upon him by the statute. In taking this view the Master of the Rolls expressly followed and approved of *Broderick* v. *London County Council* (1908, 2 K. B. 807), in which the Court of Appeal refused to find any evidence of an accident where an employee of a sanitary authority contracted "enteritis" from inhaling sewer-gas during his work underground. The same principle was upheld in *Eke* v. *Hart-Dyke* (1910, 2 K. B. 677). The view that a specific date and place must be assigned to the inception of the disease before it can be regarded as an "accident" has induced the Court of Appeal to exclude from the category of possible accidents "lead-poisoning" (*Steel* v. *Cammell, Laird & Co.*, 1905, 2 K. B. 232), miner's "beat hand" and "beat knee" (*Marshall* v. *East Holywell Coal Co.*, 21 T. L. R. 494; *Gorley* v. *Owners of Backworth Colliery, Ibid*); but all three have now been added to the class of "industrial diseases" in Schedule III., so that compensation is obtainable in such cases on an independent ground. On the other hand, the House of Lords has held that rupture of an aneurism in the heart, occurring to a workman after exertion in the course of his employment, may amount to an "accident" (*Glover, Clayton & Co.* v. *Hughes*, 1910, A. C. 242); and until that House has pronounced upon the question decided by the Court of Appeal in the series of cases we have just quoted, it is too soon to assume that they are a final and correct interpretation of the statute.

The Immunities of a Trade Union.

ON WEDNESDAY in last week a trade-union case found the judges of the Court of Appeal unable to agree as to the interpretation of the leading and most important section in the Trade Disputes Act, 1906: *Vacher & Sons* v. *London Society of Compositors* (*Times*, April 4th). The plaintiffs had taken out a writ against the defendant trade union and certain of its officials, in which they claimed damages for libel and conspiracy to publish libels of and concerning the plaintiffs. The defendants took out a summons to strike out the name of the trade union as a party to the action, on the ground that no such action was maintainable against it. They relied, of course, on subsection 1 of section 4 of the now famous Trade Disputes Act, 1906, which is in the following terms:—

> "An action against a trade union, whether of workmen or masters, and any members or officials thereof on behalf of themselves and all other members of the trade union *in respect of any tortious act* alleged to have been committed by or on behalf of the trade union, *shall not be entertained by any court*."

Now libel and conspiracy are "tortious acts," and, therefore, it would seem clear that a trade union, *as such*, cannot be sued in respect of them. But two further difficulties arise. Does the statute protect the trade union from proceedings in respect of a tort which is not committed by it in its capacity of a trade union, but merely as an owner of property? For example, if a trade union invests its funds in dangerous property which causes special damage to members of the public through its ruinous state, or in a newspaper which publishes a libel in no way connected with a trade dispute, can it plead the protection of the statute? All three judges of the Court of Appeal were agreed that it could not; the words of the statute must be held to include an implied limitation; they refer only to a tortious act committed by the trade union "as such." Here the court followed Lord Justice BRAMWELL'S decision on the meaning of section 38 of the Companies Act, 1867 (*Gover's case*, 1 Ch. D. 182, at p. 192), where he said: "There must be some limitation to the words used in the statute. That is conceded. It must be read as a contract entered into by the promoter 'as such.'" But the further question arose in the present case as to the exact application of the limitation. The trade union had published a "fair list" of good employers which did *not* include the plaintiffs, and therefore amounted to a "black list" including their names. Was such publication part of their functions as a trade union, or was it no part of the duty of a trade union "as such"? Lord Justices VAUGHAN WILLIAMS and KENNEDY answered this question in the affirmative, and therefore ordered the name to be struck out, in pursuance of the provisions of Order XXV. Lord Justice FARWELL answered it in the negative, and delivered a dissenting judgment of an extremely interesting kind, which reviewed all the recent cases on the statute, and endeavoured to define the exact limits of such bodies. Thus, in *Conway* v. *Wade* (1909, A. C. 506), the House of Lords held that in construing the statute regard must be had to the historical character and generally recognized objects of trade unions; the words referring to "the furtherance of a trade dispute" must not be construed so as to include malicious acts which are not done *bonâ fide* to assist the carrying on of such a dispute. Again, in *Amalgamated Society of Railway Servants* v. *Osborne* (1910, A. C. 87), it was held that the return of a member of Parliament was not the function of a trade union. Applying those decisions, he took the view that the "tortious acts" which the statute protects from legal proceedings, must be acts which are *intra vires* of the trade union, and that the provision does not apply to the publication of libels—which is no part of a trade union's function. It is not very easy to find an answer to this argument of Lord Justice FARWELL, and we should be glad to see the opinion of the final Court of Appeal taken on this abstruse point.

Estoppel by Bill of Lading.

THE DECISION of SCRUTTON, J., in *Martineaux* (*Limited*) v. *Royal Mail Steam Packet Co.* (*Times*, 4th inst.), calls attention to the important results to shipowners of the rule as to estoppel by bills of lading established by *Companhia Naviera Vasconzada* v. *Churchill & Sim* (1906, 1 K. B. 237). In the latter case goods were, in fact, damaged at the time of shipment, but the master signed a bill of lading which stated that they were "shipped in good order and condition." Before delivery of the goods they were sold, and the bill of lading indorsed to the purchasers, who paid the full price of the goods to the shippers. Under these circumstances the purchasers had their remedy against the shippers, and on arbitration they obtained an award of damages representing the difference between the value of the goods as sold and the value in their damaged condition. The shippers, however, being a foreign firm, the purchasers elected not to sue on the award, but to try their remedy against the shipowners. In ordinary circumstances, of course, the latter would have been under no liability, since the damage to the goods occurred before shipment; but CHANNELL, J., held that the master had authority to bind his owners by the statement in the bill of lading, and that the statement estopped the shipowners from denying that the goods were in good order and condition when received on board. Consequently they were liable to the purchasers on the footing that the goods had been damaged on board ship. The learned judge felt that the result was unsatisfactory, since there was no real damage to the purchasers until they had failed in recovering against the shippers on the award, but he considered that when the estoppel was once admitted, the right to full damages inevitably followed. In the present case of *Martineaux* (*Limited*) v. *Royal Mail Steam Packet Co.* (*supra*) the circumstances were similar, the master having signed for goods as in apparent good order and condition, when in fact, they were at the time visibly damaged. SCRUTTON, J., followed the decision of CHANNELL, J., without comment, and held, on the ground of estoppel, that the defendants were liable for the damage to the goods. The question remains, however, how the shipowners in such circumstances can shift the liability to the shippers who are, in fact, responsible.

Informal Release of Debt by Testator.

TESTATORS SOMETIMES make loans to their children or others, and, while expressing a general intention that repayment of the loan will not be enforced, make no regular provision for this purpose, either by release of the debt in their lifetime or by testamentary direction. The recent decision of PARKER, J., in *Re Tinline* (*ante*, p. 310), shews that under such circumstances the testator's general intention is of no avail, and that the loan can either be enforced against the borrower, or the amount set off against any benefit he takes under the will. In that case a testator had made an advance to his son to assist him in pecuniary difficulties, and had taken a security consisting of a covenant for payment and a charge on a contingent reversionary interest under a will. In giving instructions for the security the testator told his solicitor that he did not intend his son to pay unless he came into enjoyment of the contingent interest. This event had not happened, and the trustees took out a summons to determine whether the debt should be retained out of the son's interest under the will. In *Cross* v. *Sprigg* (6 Hare 552), WIGRAM, V.C., held that mere voluntary declarations indicating an intention to forgive or release a debt were not effectual to discharge it. There must be consideration for the release, or some special reason which would make it inequitable to enforce the debt, so that it is released in equity. Otherwise equity follows the law, and there is no release unless the debt would be released at law; and PARKER, J., held that this principle was applicable in the present case. The son would have had no defence if his father had sued him on the covenant in his lifetime, and the debt was subsisting therefore after the father's death. It should be noticed, however, that an imperfect gift may be turned into a perfect one if the testator appoints the donee his executor or one of his executors (*Re Stewart*, 1908, 2 Ch. 251), and a mere promise to release a debt may become effective on this ground.

The Public Trustee.

THE FOURTH general report of the Public Trustee has just been issued, with the usual flourish of trumpets. That official appears to be under the impression that no amount of iteration will weary the public ear, and we have the usual details as to the operations of the Department as a foster-parent, and the

usual eulogy of its methods in general, resembling, to some extent, a full-blown company prospectus of the old type. We observe that in certain journals the statements in the report are supplemented by features stated to be of "strong human interest." Thus in one we are told (in heavy type) that Mr. STEWART is "the friend of the widow"; official father of 1,126 children; adviser to "single ladies and others who may not be in a position to gain reliable advice as to the best investments," and so forth. The surprising thing is that this puffery should be resorted to when, as a matter of fact, the office would appear to have attained considerable success. The fees earned for the twelve months to the 31st of March last are stated as being £34,209, as compared with £24,321 during the immediately preceding twelve months, and a surplus is claimed of receipts over expenditure during the last twelve months of £5,080. This appears to be the true test as to the progress of the office. Such headings as the number of "cases accepted" and "applications from intending testators requesting that the Public Trustee should act as executor," "value of business of all kinds negotiated," and "number of cases now current" are too vague to afford any correct criterion. We propose to consider hereafter some of the points arising on the report.

The Interest of Trials at the Law Courts.

"ONE FORM of public entertainment," says Mr. G. W. E. RUSSELL in his recent book of Reminiscences ('One Look Back'), "which greatly attracted me was that provided by the law courts. To follow the intricacies of a really interesting trial; to observe the demeanour and aspect of the witnesses; to listen to the impassioned flummery of the leading counsel; to note its effect on the twelve men in the box, and then to see the Chinese puzzle of conflicting evidence arranged in its damning exactness by a skilful judge, is to me an intellectual enjoyment which can hardly be equalled." We should be the last to deny that there are occasionally trials before a judge and jury which may deservedly attract a listener in search of the intellectual pleasure described by Mr. RUSSELL. But, alas! it too often happens that the intelligent stranger who squeezes his way into our incommodious courts comes away bored and fatigued, with little respect for the conduct of the trial and with no desire to follow the fortunes of the part-heard case into which he has stumbled. Part-heard cases, though less interesting, are something like the second volume of novels, and the lawyer who conducts a friend through the courts can only apologize for the deficiencies in the ordinary bill of fare.

Disapproval of Verdict by the Judge.

ENGLISH JUDGES have sometimes occasion to express their disapproval of the verdict of a jury, but we cannot remember any instance in which they have expressed this disapproval in language so vigorous as that recently employed by Judge O'SULLIVAN at the General Sessions of New York. The jury, in a case where the prisoner was accused of robbing a pedlar of thirty dollars, after three hours' consideration, reported to the judge that they were unable to agree upon a verdict. The learned judge then told the jurors that they were not worthy to be called American citizens, and added, "I have never seen anything that has so indicated to me that the jury system is unsound. There are some of you who don't deserve to be American citizens—men who should be scorned by their fellows. This case is full of perjury and guilt. Thank God, there are few like you on American juries." The prisoner's defence was an *alibi*, and it appears that his statement as to where he was on the night of the robbery did not agree with that of his witnesses.

The Divorce Law of the Channel Islands.

THE REPORT of a divorce granted by the Legislature of the Island of Jersey is a curious illustration of the peculiar institutions of the Channel Islands. The States of Jersey are the administrative body of the island, and in granting divorces they exercise the jurisdiction of the British Parliament, which was the only court by which, before the Divorce Act, 1857, a complete divorce could be granted. The procedure for obtaining a divorce by private Act of Parliament is still, as is well known, pursued in the case of Irish and Indian divorces.

Distress on Goods Comprised in Hire-purchase Agreement.

A CORRESPONDENT recently called attention (*ante*, p. 322) to the decision of a Divisional Court (DARLING and BUCKNILL, JJ.) in *London Furnishing Co.* v. *Solomon* (*Times*, February 23rd), on a landlord's right of distress on goods comprised in a hire-purchase agreement. Previously to the Law of Distress Amendment Act, 1908, there could have been no question as to the landlord's right to distrain, and the object of the Legislature seems to have been to preserve the landlord's right intact in respect of such goods, although in general his common law right to distrain on goods of strangers is abolished. This, we gather, was not recognized by the court, and the decision, if it is allowed to stand, will nullify one of the chief restrictions in the Act.

In the case in question, the plaintiffs, who were a firm of house-furnishers, had let certain furniture to a tenant of premises under a hire-purchase agreement dated in August, 1911. By one clause of the agreement the hirer agreed regularly and punctually to pay the rent, rates and taxes of the premises in which the furniture should be for the time being, and to keep it free from all legal process. It was also provided that, if the hirer did not observe the agreement, the owners of the furniture might retake possession. The hirer became in arrear with her rent, and on the 12th of September the plaintiffs gave notice to her of termination of the agreement, on the ground of her non-compliance with its terms, and they sent a man for the goods. The carman, on being informed that rent was in arrear, did not remove the goods, and the defendant, the landlord, subsequently levied a distress. The plaintiffs served a declaration under section 1 of the Law of Distress Amendment Act, 1908, claiming the goods, and, on the defendant ignoring the notice, brought the action in the county court, claiming the return of the goods or their value. The county court judge decided against them, but his decision has been reversed by the Divisional Court.

As already stated, the object of the Act of 1908 was to restrict the common law right of a landlord to distrain on goods of a stranger. The Lodgers' Goods Protection Act, 1871, had already introduced an exemption in favour of lodgers, and this was applied by the new statute to the goods of (*a*) under-tenants, (*b*) lodgers, and (*c*) any other person not being a tenant of the premises or of any part thereof, and not having any beneficial interest in the tenancy. The exemption must be claimed by a declaration in writing setting forth that the tenant has no right of property or beneficial interest in the goods distrained or threatened to be distrained upon. The section is by no means a model of drafting, and the ultimate shape of the Act is due to the fact that it was very extensively altered in the House of Lords. Doubtless it was better for the Act to pass in such shape as the House of Lords pleased than not to pass at all, but it is unfortunate that a measure of such wide practical importance should not have left the Legislature in a simpler and more lucid form. Since the Act expressly includes lodgers, it would have been natural, for instance, to repeal the Act of 1871, but the Legislature were, apparently, unable to make up their minds whether this would be safe, and section 8 only repeals the earlier statute so far as the new Act applies—a singularly slipshod way of dealing with the matter. Another defect is the curious restriction placed on the class of under-tenants who can claim the benefit of the Act, to the language of which we have on previous occasions called attention. The effect is that the rent must be payable by equal quarterly instalments or oftener, and must be at a rate sufficient to return the full annual value of the premises comprised in the under-tenancy.

But while section 1 extends the exemption from distress to under-tenants, lodgers, and strangers, section 4 provides that the Act shall not apply, *inter alia*, to "goods comprised in any bill of sale, hire-purchase agreement or settlement made by such tenant." The words "made by the tenant," it has been held, apply to bills of sale and hire-purchase agreements, as well as to settlements (*Shenstone & Co.* v. *Freeman*, 1910, 2 K. B. 84; *Rogers, Eungblut & Co.* v. *Martin*, 1911, 1 K. B. 19), and this is the

obvious meaning of the provision. Hence goods comprised in a hire-purchase agreement are only excluded from the benefit of the Act when the agreement is made by the tenant. And of course the owner of the goods is entitled to avoid a distress by removing the goods before the distress is levied, provided he has power to do this under the hire-purchase agreement.

In the present case of *London Furnishing Co.* v. *Solomon* (*supra*) the plaintiffs were entitled, under their agreement, to retake the goods at the time when they sent for them, and since the distress had not then been levied, the carman was mistaken in not proceeding with the removal. Had he taken the goods away the landlord would have had no ground for complaint, and no question could have arisen. And the county court judge based his decision on this ground. The remedy of the plaintiffs was to remove the goods, and not merely to give notice to terminate the agreement. In the Divisional Court it was held that the plaintiffs had power to terminate the agreement without retaking possession of the goods, and that thereafter the tenant ceased to have any beneficial interest in them, so that they were exempt from distress. The decision, as reported, does not shew on what sections of the Act the court relied, but apparently only section 1 was under consideration, for if the attention of the court had been called to section 4 (1), some reference must have been made to the question whether the goods were not, till removal, comprised in the hire-purchase agreement, even though notice of determination had been given. In fact, there were two questions involved in the case, the first being whether the agreement could be determined by notice, although apparently the only provision for determination was that which empowered the plaintiffs to retake the furniture. This, however, is not important, for it would be easy in future agreements to insert the necessary power of determination, and in the present case the Divisional Court held that the plaintiffs had such power.

The more important question is whether the owner of the goods, by merely giving notice to determine the agreement, can put an end to the landlord's right of distress. This depends on the language of section 4, and if that section was discussed by the court, it is singular that no hint of the discussion got into the report. As the correspondent to whom we have already referred pointed out (*ante*, p. 323), if mere determination of the agreement is enough to defeat the landlord's rights, it will be easy to make the agreement determine automatically when rent is in arrear, and the provision of section 4 with regard to hire-purchase agreements becomes nugatory.

But if the attention of the court had been called to section 4, the decision, we should imagine, must have been different. The mere notice to determine the agreement does not put an end to it for all purposes. It puts an end to the right of the hirer to retain the goods, but otherwise the rights and liabilities of the parties may have to be ascertained by reference to the agreement, and the goods seem to be still comprised in the hire-purchase agreement for the purpose of section 4. If the owner wishes to avoid distress, he must, as the county court judge held, remove the goods. As long as he leaves them in the possession of the hirer, they continue to be liable to distress, notwithstanding notice to determine the agreement. Such, at least, seems to be the reasonable effect of the application of section 4 to the circumstances in question.

An imposing structure has been completed on the site of Old Serjeant's-inn, and forms one of the most striking architectural features of Chancery-lane. We are informed that these extensive premises, which will be known as Old Serjeant's-inn, have been erected for the Law Union and Rock Insurance Company, who have this week removed their chief offices into the new building.

A correspondent of the *Times* inquires whether any of its readers who are versed in international law can suggest any adequate reason as to why Great Britain should have abstained from taking part in the International Agreement relating to law costs, as discussed at The Hague Conference? By virtue of this agreement, the correspondent says, the citizens of participating States are placed on the same footing as native litigants, while British subjects are compelled to deposit very much larger sums in respect of pending lawsuits. In Germany it is approximately three times as much. Whatever object there may have been in Great Britain's abstention, it could hardly have been the interests of British traders. It would be interesting to know the terms of the International Agreement referred to.

Reviews.

Coal Mines.

THE COAL MINES ACT, 1911, AND OTHER ACTS AFFECTING MINES AND QUARRIES. WITH A COMMENTARY BY ROBERT FORSTER MACSWINNEY, M.A., and P. LLOYD-GREAME, Barristers-at-Law. Sweet & Maxwell (Limited).

The Coal Mines Act, 1911, is an Act of 127 sections which consolidates and amends certain of the previous Acts relating to the regulation of coal mines. The chief of these is the Coal Mines Regulation Act, 1887, which in turn was founded on and repealed previous statutes. The greater part of this Act is now repealed, but some parts still remain operative, and there are other recent statutes relating to coal mines which are not included in the present Consolidation Act. There may have been practical reasons for this course, but it seems singular that while the Legislature was engaged on the consolidation, the whole subject was not comprised in a single statute. The present work contains the text of the recent statute, and also of the unrepealed statutes or parts of statutes; the recent statute has been conveniently printed so as to shew at a glance which parts are new, and the whole has been carefully annotated. Thus under section 2, which requires that there shall be one manager for every mine, a detailed statement is given of recent cases on the civil liability of owners in respect of breaches of statutory duties in regard to coal mines. Subsequent sections of the book give, with similar annotation, the statutes relating to metalliferous mines and quarries. The work forms a convenient manual of the statute law of mines.

Roman Law.

A PRIMER OF ROMAN LAW. By W. H. HASTINGS KELKE, M.A., Barrister-at-law. Sweet & Maxwell (Limited).

This short statement of Roman law, mainly as that system is presented in the Institutes of Justinian, will be useful to the student. After a short historical sketch, and a chapter on the sources and divisions of law, the subject is treated in successive chapters on the family, property, universal succession, contract, delict, and procedure. At the beginning of the chapter on property there are some remarks on corporeal and incorporeal things which the student may be advised to follow up by an examination of modern learning as to corporeal and incorporeal hereditaments; and the section on usucaption should lead him to a consideration of the notion of possession in Roman and in English law. The work is a well-conceived and useful manual.

Correspondence.

Adultery Punished as a Criminal Offence.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—With reference to your remarks upon this subject in your issue of the 6th inst., it is of interest to note that under the Indian Penal Code adultery is a criminal offence punishable with fine or imprisonment extending to five years. (Section 497.)

The wife is only punishable in certain provinces of Northern India. W. R. W.

April 9.

[We are much indebted to our correspondent for his interesting information. One would like to know from what source the provision of the Penal Code he refers to was taken.—ED. *S.J.*]

New Orders, &c.

Rules of the Supreme Court.

The following draft Rules are published pursuant to the Rules Publication Act, 1893:—

RULES OF THE SUPREME COURT (APRIL), 1912.

ORDER XI., RULE 1 (*a*).

1. Order XI. Rule 1 (*a*) shall be read as if after the words "rents or profits" the words "or the perpetuation of testimony relating to the title to land within the jurisdiction" were inserted.

ORDER LV. B.

Proceedings under section sixty-six of the National Insurance Act, 1911.

Where the Commissioners desire, instead of themselves deciding whether any class of employment is or will be employment within

the meaning of Part I. of the National Insurance Act, 1911, to submit the question for the decision of the High Court in a summary way, they shall institute proceedings for that purpose in the Chancery Division by originating notice of motion in the form hereto annexed, which may be cited as Form 18B in Appendix B; and such notice of motion shall be served on the person or one of the persons as between whom and the Commissioners the question has arisen.

It shall be open either to the Commissioners or to the person or persons served with such notice of motion to file such evidence thereon as he or they may be advised, and the matter shall proceed in the same manner and subject to the same regulations as any other originating motion.

FORM.

The High Court of Justice.

Chancery Division.

Mr. Justice

In the matter of the National Insurance Act, 1911.

Take notice, that the Court will be moved on day, the day of next, at 10.30 o'clock in the forenoon, or as soon thereafter as Counsel can be heard, by Counsel on behalf of the Commissioners acting under the above-mentioned Act, for the decision of the Court as to whether the class of employment specified hereunder is or is not, or will or will not be, employment within the meaning of Part I. of the Act, or that such other order may be made in the premises as the Court may think fit.

Dated, &c.

To, &c.

The class of employment to which this notice refers is employment [state the class as clearly and succinctly as may be].

Copies may be obtained on application at the Lord Chancellor's Office, House of Lords, S.W.

Lord Chancellor's Office, April 3, 1912.

CASES OF LAST SITTINGS.

House of Lords.

SALFORD CORPORATION AND SOUTH LANCASHIRE TRAMWAYS CO. *v.* ECCLES CORPORATION. 28th and 29th March.

TRAMWAY—LEASE—POWER OF LESSEES TO GRANT LICENCES TO TRAMWAY COMPANY—CONSENT OF BOARD OF TRADE—ECCLES CORPORATION ACT, 1901, s. 24.

Where a corporation is authorized to grant leases of its tramways with the consent of the Board of Trade, another corporation to whom a lease of tramways has been duly granted cannot, without such consent, license a tramway company to use the tramways in question, although both the lessee corporation and the tramway company have statutory powers enabling them respectively to grant and accept such licences.

So held, affirming an order of the Court of Appeal, sub nom. Eccles Corporation *v.* South Lancashire Tramways Co. (54 SOLICITORS' JOURNAL, 561; 1910, 2 *Ch.* 263), *which reversed a decision of* Eve, J. (79 *L. J. Ch.* 275).

Appeal from a judgment of the Court of Appeal reversing a decision of Eve, J., on an action brought by the present respondents, the Eccles Corporation, for a declaration that the defendants, the Salford Corporation, were not entitled to permit the South Lancashire Tramways Company to use the plaintiffs' tramways or any part thereof, and for an injunction to restrain the defendant company from running cars over the plaintiffs' tramways situated in the borough of Eccles. The point in dispute had reference to a small piece of tramway running through Eccles and Salford, which gave through connection between Manchester and Liverpool. The borough of Eccles is bounded on the east by Salford and on the west by Worsley, South Lancashire. The defendant company worked tramways in the Worsley urban district, and up to the western boundary of the borough of Eccles, but they had no powers to work tramways within that borough. By the Eccles Corporation Act, 1901, section 24, the plaintiffs were empowered to enter into contracts with owners of tramways in any adjacent district capable of being worked with the plaintiffs' tramways with respect to the working by the contracting parties of their respective tramways or parts thereof. Under agreements of the 11th of April, 1902, and the 31st of July, 1907, tramways within the borough of Eccles had been constructed and worked by the Salford Corporation, the plaintiffs supplying the electrical energy. The agreement of the 11th of April provided, subject to the terms mentioned in the fourth schedule thereto, for the granting by the plaintiffs to the Salford Corporation of a lease for thirty-five years to run cars with flanged wheels upon the tramways within Eccles borough. The fourth schedule provided for the licensing by the plaintiffs of the Salford tramcars plying for hire within the borough of Eccles; that the Salford Corporation should work the tramways to the best of their ability and should not assign, sub-let, or part with the benefit of the agreement or the lease except by licence under the seal of the plaintiffs. On the 2nd of June, 1908, the Salford Corporation, who had worked the tramways pursuant to the agreements, granted a licence to the defendant company to run between Alder Forest and Purrin-lane. The defendant company did not apply for or obtain any licence from the plaintiffs, the Salford Corporation claiming the right under the agreements to authorize the defendant company to run cars within the borough of Eccles without any such licence. The plaintiffs alleged that the defendants by wrongfully running cars within the borough were trespassing on the tramways and causing damage to the plaintiffs. Eve, J., dismissed the action. The Court of Appeal (Cozens-Hardy, M.R., Farwell, and Kennedy, L.JJ.) reversed that judgment on the ground that the plaintiffs could not, under either the Tramway Act, 1870, or their special Act, have authorized the defendant company, without the consent of the Board of Trade, to use the plaintiffs' tramways, and that the plaintiffs' agreement with the defendant corporation did not purport to confer upon them any greater right than the plaintiffs could give them, and that consequently the licence was *ultra vires* and the plaintiffs were entitled to the declaration and injunction claimed by them. The defendants appealed. Without hearing counsel for the respondents,

Lord LOREBURN, C., said he thought the order of the Court of Appeal should be affirmed. The ground upon which that court had decided the case was not the real reason, because another point emerged which proved fatal to the case of the appellants. He did not propose to dissent from any of the reasons of the Court of Appeal, as the matter there decided had not been fully argued in their lordships' House. He was content to rest his decision on the ground that a licence had not been given, and that the Eccles Corporation could not have granted this licence without the consent of the Board of Trade.

Lords MACNAGHTEN, ATKINSON, SHAW and ROBSON concurred. Appeal dismissed with costs.—COUNSEL, for the appellants, *Clayton*, K.C., and *E. Sutton* (*MacSwinney* with them); for the respondents, *P. Ogden Lawrence*, K.C., and *J. Harman*. SOLICITORS, *Field, Emery, Roscoe, & Medley*, for *L. C. Evans*, Salford; *Sharpe, Pritchard, & Co.*, for *E. Parkes*, Eccles.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

JACKSON *v.* LONDON COUNTY COUNCIL AND CHAPPELL.
No. 1. 29th March; 1st April.

EDUCATION—PROVIDED SCHOOL—INJURY TO SCHOLAR—LEAVING DANGEROUS MATERIAL UNGUARDED IN SCHOOL PLAYGROUND—NEGLIGENCE OF LOCAL EDUCATION AUTHORITY AND OF CONTRACTOR EFFECTING REPAIRS.

A contractor, employed by the London County Council, acting as the education authority, to do certain repairs to the ceilings of a public elementary school, left a quantity of rough stuff composed of lime, sand and hair in a heap in a corner of the school playground. The head master of the school instructed the school caretaker to have the stuff removed, as he considered it dangerous for the boys. The caretaker telephoned to the contractor to remove it, but this was not done. The teachers prevented the boys interfering with the stuff while they were in the playground during the day; but when the boys went home in the evening it was left unguarded, and boys got "snowballing" with it and the plaintiff was injured in his eye from some of it being thrown into his face.

Held, that there was evidence upon which a jury could find both the education authority and the contractor had been guilty of negligence.

Decision of Bray, J. (*reported* 28 *Times L. R.* 66, 10 *L. G. R.* 75), *affirmed.*

Appeal by the defendant council and William Chappell, their contractor, from a decision of Bray, J., upon a motion for judgment in an action to recover damages for personal injury alleged to have been caused to the plaintiff by the negligence of the defendant council or their servants. The plaintiff, Thomas Roland Jackson, a lad about fourteen years of age, claimed damages for injury which he sustained under the following circumstances. He was a scholar at the Middle-row, Kensal-road Provided School, and on going home after school, as he was crossing the playground, one of the boys threw some rough stuff in his face, and injured the sight of his eye. The school ceiling had been repaired, and the contractor for the work, Chappell, had brought in and tipped in one corner of the playground a barrowload of rough stuff, which was composed of one part lime and four parts sand, with a little hair. The head master had, the day before the school opened, told the school caretaker to direct the contractor to remove it. He sent a man to do so, but the man did nothing. The jury found, in answer to questions left to them, (1) that the boys were on the school premises when the accident happened; (2) that the County Council were, by their servants, guilty of negligence, which was the cause of the accident; (3) that Chappell, by himself or his servants, was guilty of negligence, which was the cause of the accident, and they found £50 damages against the defendants jointly. The learned judge entered judgment for the plaintiff accordingly. Both defendants

appealed on the ground that there was no evidence of negligence against each or either of them. Without hearing counsel for the plaintiff,

VAUGHAN WILLIAMS, L.J., in giving judgment, said this was not a very pleasant case to deal with. The jury had in substance found in the first place that the accident was one which might have been anticipated from the fact that a barrowful of this stuff was left where it was. But that act of negligence by itself would not be enough; it would only be the first step; it would only mean that the stuff was something that the boys would be likely to play with. The next step, however, was that it was dangerous when it was left where it might be a convenient plaything for the boys. His lordship read the questions left the jury, and said that the effect of the answers was a finding that the stuff was a dangerous thing to leave where it was left. He did not know whether the jury were influenced in their verdict by sentimental sympathy in favour of the boy, which was not altogether unknown in this twentieth century. But the evidence given by the schoolmaster really put the defendants out of court, for he delivered a preliminary judgment, so to speak, against himself by saying that he recognized that the stuff left in the playground might be a source of danger, and he had ordered its removal. And with regard to the contractor, it was clear from the evidence that he was told to take steps to remove the barrow, but that he had not acted sufficiently. In his opinion the appeal failed, and ought to be dismissed.

FARWELL and KENNEDY, L.JJ., agreed. COUNSEL, *Rawlinson*, K.C., and *Theobald Mathew*, for the London County Council; *A. Cairns* for Chappell; *W. Saunderson* and *David Rhys* for the plaintiff. SOLICITORS, *Edward Tanner; Watts & Son; H. R. Hodder.*

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re the Estate of **THE MOST NOBLE CONSUELO, DOWAGER DUCHESS OF MANCHESTER, Deceased. DUNCANNON AND ANOTHER v. DUKE OF MANCHESTER AND OTHERS.** Swinfen Eady, J. 14th and 15th Dec.; 12th Feb.

REVENUE—ESTATE DUTY—PERSONALTY IN AMERICA—ONE WILL WITH ENGLISH AND AMERICAN EXECUTORS—ESTATE DUTY PAYABLE ON AMERICAN PERSONALTY—LIABILITY OF THE ENGLISH EXECUTORS—FINANCE ACT, 1894, s. 1, s. 2 (2), s. 6 (3), s. 8 (3)—DOMICIL OF TESTATRIX.

1. *American personalty of a testatrix domiciled in England must be included in property passing on the death in respect of which estate duty is payable.* 2. *Executors are liable for estate duty on all the assets of which a testatrix was competent to dispose, including foreign personalty to the extent of assets which come to their hands or which would have so come but for their own neglect or wilful default.* 3. *The fact that English executors have not the funds nor means of compelling information about them, and accordingly cannot determine the amount of duty payable, does not affect their liability in respect of such duty.*

This was a summons taken out by the executors of the late Duchess of Manchester to have it determined what estate and legacy duty was payable in respect of her personal estate in America. The Duchess was a sister of a Mr. Yzuaga, of New York, and at the time of her death only about one-fifth of her estate was in England. She appointed the English estate to English executors, and the American estate to American executors. A claim for duty was made by the Inland Revenue Authorities in England in respect of all her movable property in America. The first question was whether estate duty under the Act of 1894 was payable by the English executors in respect of the American personalty. Counsel for the Duke submitted that estate duty was only payable in respect of foreign assets if legacy duty or succession duty would have been payable at the time of the passing of the Act. Here the assets were not administerable by the English executors at all. By section 6 an account must be furnished which the English executors had no power to do, having no material for such an account. Foreign assets could not, at any rate, be liable till they came under the control of the English executors. Counsel for the Inland Revenue submitted that the English executors were not only liable for the assets which they received, but were accountable for all the assets. Counsel for the Duke cited *Re Murray* (1896, P. 65), and *Re Howden* (1874, 43 L.J., P. and M. 26), and Williams on Executors, 10th edition, pp. 1285 and 1290, as shewing the effect of two wills, and *Arnold* v. *Arnold* (1836, 2 My. and Cr. 256), and Westlake's Private International Law, pp. 130 and 131, as shewing that legacy duty would not have been payable on these foreign assets under the old law. Estate duty had been defined by the House of Lords in *Winans* v. *Attorney-General* (1910, A.C. 27). The question of domicil was dealt with in *Re Gwin* (1830, 1 Crompton and Jervis 151), *Thomson* v. *Advocate-General* (1845, 12 Cl. and F. 1). Counsel for the infants contended that if duty was payable in this case it was a case in which the Crown were taking duty and giving absolutely no *quid pro quo*, no protection of law for person or property which was one of the chief titles of the Crown to collect duties from its subjects. Counsel for the Crown contended that there were no exceptions to exclude anybody from the charge under section 1 except those actually contained in the Act itself. The Crown has a right to legacy duty on property situate abroad if the owner of such property dies domiciled here, *Thomson* v. *Attorney-General* (*ubi supra*), *Re Tootal's Trusts* (1882, 23 Ch. D. 532). A man can make only one will, although it may be contained in two or more instruments. The liability to duty depends solely on the domicil at the date of the death. Duty was payable on the property wherever situate of which the testator was competent to dispose. He referred to a case of *Lord Advocate* v. *Douglas*, where the Lord Ordinary decided, in similar circumstances to these, on the 31st of October in this year, that legacy duty was payable under the old law, and that executors were bound to satisfy the duties out of the English assets come to their hands.

SWINFEN EADY, J., said this summons raised various questions as to the death duties payable on the death of Consuelo, Duchess of Manchester, who died on November 20th, 1909, domiciled in England. She died possessed of personal estate in England of about £120,000, and of personal estate in America of which details were not put in evidence, but which was said to amount to upwards of £400,000. By her will and codicil, dated respectively the 7th of January and the 28th of October, 1909, she appointed English executors and trustees and also appointed three American gentlemen her executors as to any property for which it might be necessary to take out probate in America. The will was proved here by the English executors on the 17th of December, 1909, and in America by the American executors on the 8th June, 1910. The questions which now had to be decided were (1) whether estate duty was payable in respect to the American personal property come to the hands of the American executors in America, and (2) whether the English executors were liable for that payment. By arrangement between the parties, the Commissioners of Inland Revenue were made parties to this summons, which was issued in an action to administer the estate, and they submitted to the jurisdiction in these proceedings. It was contended on behalf of the beneficiaries under the will that the English executors would not receive and had no means of ascertaining the extent or value of the American assets, and that, however wide the language of the Finance Act might be, a reasonable interpretation must be placed on the words employed, and although foreign assets bequeathed to English executors might be liable for duty, foreign assets not so bequeathed could not be liable. The question turned on the proper construction of the Finance Act, 1894, on well-established principles. Section 1 of that Act said that:—In the case of every person dying after the commencement of this part of the Act, there shall, save as hereinafter expressly provided, be levied and paid, upon the principal value ascertained, as hereinafter provided, of all property, real or personal, settled or not settled, which passes on the death of such person a duty, called "estate duty," at the graduated rates hereafter mentioned, and the existing duties mentioned in the first schedule to this Act shall not be levied in respect of property chargeable with such estate duty. Section 2 (2) said that property passing on the death of the deceased when situate out of the United Kingdom should be included only if under the law in force before the passing of the Act legacy or succession duty was payable in respect thereof, or would be so payable but for the relationship of the person to whom it passed. As to American personalty situate out of the United Kingdom it was to be included for the purpose of estate duty, therefore if legacy or succession duty were payable in respect of it. It is well established that whether legacy or succession duty was payable depended on the domicil of the testator and was not affected by the question where the property might happen to be locally situate at the death. *Thomson* v. *Advocate-General* (*ubi supra*) finally established this rule. Lord Brougham said that that was considered to be a case in which there was a conflict of decision and a conflict of authorities which made it highly expedient that it should be settled after the fullest and most mature deliberation with the assistance of the judges. The judges were summoned, and the House unanimously held, in accordance with their opinion, that legacy duty was payable on assets of persons domiciled in Great Britain wherever the property was locally situate, and conversely in the case of persons domiciled abroad, that, though they might have personal property here at the time of death, in contemplation of the law, that property was supposed to be situate in the country of the domicil, and did not come within the Act for the purposes of legacy duty. This decision was upheld in *Attorney-General* v. *Napier* (1851, 6. Ex. 217), when it was decided that where a British official on duty in India died there, not having acquired a domicil there, the whole of his property was liable to legacy duty here, although it was almost entirely situate there at the time of death. Baron Parke, at page 220, said: "That is the rule adopted by the learned judges in their decision of the case of *Thomson* v. *Advocate-General* and Lords Lyndhurst, Brougham and Campbell put it upon the great principle that personal property is to be considered as situate in the place where the owner of it is domiciled at the time of his death." And Baron Alderson said: "Where a man is domiciled, there the personal property is to be considered as situate." *Re Tootall's Trusts* (*ubi supra*) was to the same effect. The Finance Act did not adopt for the purpose of estate duty the principle of fictitious situation of the personal property in the place of domicil. All personal property physically situated here at the death of the owner was liable to estate duty, even though the dead had a foreign domicil: *Winans* v. *Attorney-General* (*ubi supra*). The Act in section 2 (2) recognized the actual physical situation of personal property out of the United Kingdom, and included it for the purpose of estate duty only if legacy or succession duty would have been payable in respect of it.

The question could only be solved by reference to the domicil of the deceased. The case of *Blackwood* v. *The Queen* (1882, 8 A. C. 82) was relied on by the beneficiaries, but the actual decision in that case turned upon the true construction of a particular colonial statute. Sir A. Hobhouse said, at page 91: "The essential question is whether the Victorian Legislature intended that a legal personal representative in Victoria should state accounts of all personal or all movable estate belonging to the deceased wherever actually situate, or only accounts of so much as comes under his control by virtue of his probate. That question can only be decided by a careful examination of the statute itself." At page 96 there was the following passage: "There is nothing in the law of nations which prevents a government from taxing its own subjects on the basis of their foreign possessions. It may be inconvenient to do so. The reasons against doing so may apply more strongly to real than to personal estate. But the question is one of discretion, and is to be answered by the statutes under which each state levies its taxes, and not by mere reference to the laws which regulate successions to real and personal property." The result is that the American personalty of the testatrix who was domiciled here must be included in property passing on the death in respect of which estate duty is payable. The next question is what is the extent of the liability of any of the English executors for estate duty on American personalty. It was urged that they had not possession of the funds or the means of compelling information about them, and could neither ascertain nor provide for the amount of duty. Section 6 said that the executor of the deceased shall pay the estate duty in respect of all the personal property (wheresoever situate) of which the deceased was competent to dispose at his death on delivering the Inland Revenue affidavit. The testatrix was competent to dispose at death of the American personalty, and therefore the executors were under an obligation to pay estate duty in respect thereof, subject, however, to the limitation to be presently mentioned. Sub-section 3 says that where the executor does not know the amount or value of any property which has passed on the death, he may state in the Inland Revenue affidavit that such property exists, but that he does not know the amount or value thereof, and that he undertakes as soon as the amount and value are ascertained to bring in an account thereof, and to pay both the duty for which he is or may be liable, and any further duty payable by reason thereof for which he is or may be liable in respect of the other property mentioned in the affidavit; and section 8 (3) says that the executor shall be accountable for the estate duty in respect of all personal property wheresoever situate of which the deceased was competent to dispose at his death, but shall not be liable for any duty in excess of the assets which he has received as executor, or might, but for his own neglect or default, have received. There is thus no hardship on the executor. He was only liable to the extent of the assets he might receive, and which would be available to satisfy his liability. The right of the Crown to duty and the limited liability of the executor to pay it are, in my opinion, free from doubt. In the case of assets abroad, there might in some cases be a difficulty in the Crown obtaining payment, but that does not affect the legal position, as was said by Chitty, J., in *Re Tootall's Trusts* (*ubi supra*): "If an Englishman domiciled in England dies resident abroad, and no part of his assets are in England and no probate or letters of administration are taken out in England there may be a great difficulty in asserting the Crown's right to duty, and inasmuch as foreign courts will not enforce the revenue laws of this country, the difficulty may in some cases be insuperable. But the Crown's right cannot depend on the greater or less difficulty in pursuing the remedy." His lordship therefore determined that the executors were liable to estate duty on all the assets of which the testatrix was competent to dispose, including the American personalty to the extent of assets come to their hands or which would have so come but for their own neglect and wilful default. The same point recently came before the courts of Scotland, in the case of *Re Douglas* the papers in which were provided by the Commissioners, and which was decided on the 31st of October last by Lord Cullen, the Lord Ordinary in Exchequer causes. There the testator was domiciled in the United Kingdom, leaving two wills, which amounted in law to only one testamentary disposition of his property—one dealing with estate in the United Kingdom, as to which he appointed British executors, and the other disposing of foreign assets, with foreign executors. The British executors were held liable to estate duty in respect of the foreign movable estate being administered by the foreign executors. Lord Cullen there said: "The qualification which Mr. Murray sought to attach to section 6 of the Act, to the effect that the executor was only liable to account for duty payable on the estate which has come into his hands or is within his title, is not expressed in it, and I see no sufficient grounds for implying it. The words of the section seem to me to be quite absolute." I entirely concur in this view.—COUNSEL, *The Hon. E. C. Macnaghten*, K.C., *Micklem*, K.C., and *T. T. Methold*, for the trustees; *Astbury*, K.C., and *H. L. Manby*, for the present Duke and Duchess of Manchester; *Edward Beaumont*, for the children of the present Duke; *Austen-Cartmell*, for the Inland Revenue. SOLICITORS, *Rawle, Johnstone, & Co.; Boxall & Boxall; Solicitor for the Inland Revenue.*

[Reported by L. M. MAY, Barrister-at-Law.]

It is announced that Mr. Charles Edward Malet de Carteret has been appointed Advocate-General of the Island of Jersey, in the place of Mr. Henry Edward le Vavasseur dit Durell, promoted to the office of Procurator-General of the island.

Law Students' Journal.

Law Students' Union of England and Wales.

The seventh examination dinner held by this Union took place on the 29th of March (the closing day of the Easter Solicitors' Examinations), at Frascati's Restaurant. The chair was taken by Mr. A. Chichele Plowden. About sixty were present, including Mr. Storry Deans, Mr. A. M. Latter, Dr. Walter Hart, and Mr. H. Gibson Rivington. Mr. Storry Deans proposed the toast of "The Union," to which Mr. C. F. King (joint hon. secretary) responded. In responding to the toast of "The Chairman" (proposed by Mr. A. R. N. Powys), Mr. Plowden gave an amusing insight into the real life of a Metropolitan magistrate. Mr. J. F. Chadwick proposed the toast of "The Visitors," and Mr. A. M. Latter responded.

Legal News.

Appointments.

Mr. WILLIAM HAMILTON LEYCESTER, barrister-at-law, has been appointed a metropolitan police-court magistrate in place of Mr. John Rose, who has retired.

Mr. LESLIE GORDON, solicitor, has been appointed Town Clerk of Hammersmith. Mr. Gordon was first assistant clerk to the Hammersmith Borough Council.

MR. GEORGE HERBERT SISMEY, Solicitor, has been appointed Deputy Chairman of the Huntingdonshire Quarter Sessions.

Changes in Partnerships, &c.

Dissolutions.

HERBERT JODRELL BARCLAY and GEORGE CHARLES RALLISON, solicitors (Barclay & Rallison), Bristol. March 25.

WILLIAM EDMUND SLAUGHTER, EDWARD COLEGRAVE, and HUBERT COLEGRAVE, solicitors (Slaughter & Colegrave), 7, Arundel-street, Strand, Westminster. March 30. So far as concerns the said Hubert Colegrave, who retires from the said firm. [*Gazette*, April 5.

ALLEN GLYNNE-JONES and ALBERT EDWARD ALDINGTON, solicitors (Glynne-Jones, Aldington, & Co.), 2, Broad-street-place, London. Dec. 31. [*Gazette*, April 9.

General.

Mr. William Augustus Gordon Hake, barrister-at-law, of Old Steine, Brighton, celebrated his 101st birthday on the 5th inst., and received many congratulations from members of the legal profession and others. He has resided in the same house on Old Steine for over sixty years.

Mr. Leycester, who has been appointed a metropolitan police magistrate, is, says the *Times*, the son of the former chief of the Parliamentary corps of the *Times*, and was himself for some years one of the *Times* law reporters. He was educated at Peterhouse, Cambridge, and was eighteenth Wrangler in 1888, was called to the Bar by the Middle Temple in 1888, and joined the South-Eastern Circuit, practising also at the London and Middlesex Sessions and the Central Criminal Court. He obtained a good practice in criminal cases, and was appointed junior counsel to the Treasury at the Central Criminal Court.

In delivering judgment in the Court of Criminal Appeal on the 3rd inst. on an application for reduction of a sentence, Mr. Justice Coleridge, says the *Times*, said that the court always had refused, and always would refuse, to make the sentences in respect of particular crimes hard and unvarying. If they were to do so, one effect would be that they could never reduce a sentence below the standard fixed; and if in a case under appeal a sentence had been inflicted which was below the standard the court would be bound to raise it. The principles on which the court acted were, first, to consider the facts of the particular case; and secondly, if the sentence was manifestly excessive, to reduce it and make it appropriate to the crime. The court did not assert any right to review a sentence merely because they thought that if they had had to try the case themselves they would have given a sentence which would not have been quite so high or quite so low; they only reduced a sentence when it was manifestly excessive. The circumstances of a first conviction varied in different cases, and it was right that sentences in such cases should vary. There might be reason to believe that a prisoner had been concerned in a long series of similar transactions, though the particular charge was the first on which the offence was brought home to him. Here the police had suspected the appellant for some time, and they had given him a list of the stolen goods and warned him against having any dealings with them. That being so, it appeared to be no mere accident that the thieves came to the appellant's shop, and that he, after being warned, purchased the goods from them and disposed of them. The facts pointed to the appellant's being a professional receiver; and as the existence of receivers was largely responsible for that of thieves, the court thought this sentence was quite appropriate. The appeal was therefore dismissed.

A law providing for the establishment of a new Medico-Legal Institute in Paris at a cost of £40,000 was, says the Paris correspondent of the *Times*, promulgated on the 4th inst. The new institute will afford facilities for medico-legal research, and will also supersede the Morgue, where unidentified dead bodies used to be exposed to the public gaze.

About six weeks ago, says the *Times*, Sir Francis Piggott, the Chief Justice of Hong-Kong, was approached by a representative of the Chinese Government with a proposal that he should come over and take a leading part in shaping the legal system of the new Republic. A report now reaches us from Shanghai that he has actually been appointed by Yuan Shih-kai as "Legal Adviser."

The last private tollbar at Horsey, four miles from Peterborough, on the road to Whittlesey, has, says the *Daily Mail*, been removed. The owner of the toll, Colonel C. J. Strong, has been paid £1,000 jointly by the Huntingdonshire, the Isle of Ely, and the Soke of Peterborough county councils and the Town Council of Peterborough. The origin of the toll is not quite clear, but it was certainly in existence in 1816.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday April 15	Mr Bloxam	Mr Church	Mr Beal	Mr Leach
Tuesday 16	Beal	Farmer	Greswell	Goldschmidt
Wednesday 17	Greswell	Synge	Borrer	Church
Thursday 18	Leach	Beal	Synge	Greswell
Friday 19	Borrer	Bloxam	Farmer	Beal
Saturday 20	Goldschmidt	Greswell	Bloxam	Borrer

Date.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.	Mr. Justice Eve.
Monday April 15	Mr Greswell	Mr Goldschmidt	Mr Farmer	Mr Synge
Tuesday 16	Church	Bloxam	Synge	Borrer
Wednesday 17	Leach	Farmer	Bloxam	Beal
Thursday 18	Borrer	Church	Goldschmidt	Bloxam
Friday 19	Synge	Greswell	Leach	Goldschmidt
Saturday 20	Beal	Leach	Church	Farmer

The Property Mart.

Forthcoming Auction Sales.

April 17.—Messrs. EDWIN FOX, BOUSFIELD, BURNETTS, & BADDELEY, at the Mart at 2: Modern Building (see advertisement, page iii, April 6).

April 18.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2: Reversions, Life Interest, Policies of Assurance, Shares, &c. (see advertisement, back page, this week).

April 23.—Messrs. HAMPTON & SONS, at the Mart: Freehold Building Estate, Business Premises, and Villas (see advertisement, page iv. this week).

April 23.—Messrs. MABLER & MABLER, at the Mart, at 1.30: City Office Building (see advertisement, back page, March 30).

May 7.—Messrs. THURGOOD & MARTIN, at the Mart, at 2: Leasehold Premises, Freehold Town House, Freehold Residence, and Building Land, &c. (see advertisement, page iv. this week).

May 7.—Messrs. DEBENHAM, TEWSON, RICHARDSON & Co., at the Mart, at 2: Freehold and Leasehold Warehouses (see advertisement, page iii, this week).

May 13 and July.—Messrs. DRIVER, JONAS & Co: Estates, &c. (see advertisement, back page, this week and April 6).

May 15.—Messrs. DANIEL SMITH, SON, & OAKLEY, at the Mart, at 2, Freehold Town Properties, Agricultural Estates, Ground Rents, &c. (see advertisement, page iii, March 23).

May 15.—Messrs. TROLLOPE, at the Mart, Freehold Estate (see advertisement, page iii, April 6).

Winding-up Notices.

London Gazette.—FRIDAY, April 5.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANGLO-PARISIAN (AMERICAN) ROLLER SKATING RINK, LTD (IN LIQUIDATION)—Creditors are required, on or before June 8, to send their names and addresses, and the particulars of their debts or claims, to James McClintock McIntosh, Cadogan chmbrs. 6, Cherry st, Birmingham Maughan & Hall, Newcastle upon Tyne, solors for the liquidator.

BAIDEWATER CONSTRUCTION CO, LTD—Petn for winding up, presented Mar 27, directed to be heard, April 17 James Parker Ayers, 61, Carey st, Lincoln's inn, solor for the petnr. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of April 16.

CARIBBEAN ANGLO-COLOMBIAN CABLE CO, LTD (IN LIQUIDATION).—Creditors are required on or before May 18, to send in their names and addresses, and the particulars of their debts or claims, to A. R. Bennett, 65, Bishopsgate, liquidator.

HOLGATE GARDENS ESTATE SOCIETY LTD.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to Gray & Dodsworth, Duncombe pl, York, solors for the liquidator.

KNOWLES AND PERFECT LTD.—Creditors are required, on or before May 11, to send in their names and addresses, with particulars of their debts or claims, to W. H. Hunt, 2, Fenchurch av, liquidator.

LINDSAY NEAL & CO., LTD.—Petn for winding up, presented April 3, directed to be heard April 17. Langford & Radford, Mo rgate Station Chambers, Moorfields, solors for the petnr. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of April 16.

LONDON AND BOSPHORUS CORPORATION LTD.(IN LIQUIDATION).—Creditors are required, on or before May 18, to send in their names and addresses, and the particulars of their debts or claims, to A. R. Bennett, 65, Bishopsgate, liquidator

METALITE LTD.—Petn for winding up, presented April 1, directed to be heard April 17, Pritchard, Englefield & Co, Painters' Hall, Little Trinity ln, solors for the petnrs. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of April 16

PUBLIC BENEFIT INVESTMENT AND SICKNESS BENEFIT CORPORATION LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 1, to send in their names and addresses, and particulars of their debts or claims, to Ellis Green, Cromwell bldgs, Blackfriars st, Manchester, liquidator

STOCKALL-BROOK TIME RECORDERS, LTD. (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before May 4, to send in their names and addresses, and particulars of their debts or claims, to Owen Avison, 19A, Westgate, Huddersfield. Owen & Bailey, Huddersfield, solors for the liquidator.

London Gazette.—TUESDAY, April 9.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BARIUM COMPOUNDS, LTD.—Petn for winding up, presented Mar 29, directed to be heard April 17. Sturton & Sturton, 26, Great Tower st, solors for the petnrs. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of April 16.

BELFAST SKATING RINK CO, LTD. (IN LIQUIDATION)—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts and claims, to John McCullough, Kingscourt, Wellington pl, Belfast, liquidator.

PREMIER BOND INVESTMENT CORPORATION LTD (IN LIQUIDATION).—Creditors are required on or before May 10, to send their names and addresses, and the particulars of their debts or claims, to Frank Holt, 8, Cook st, Liverpool, liquidator.

ROBERT H. DAVIES LTD—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Walter Vincent Vale, 18, Darlington st Wolverhampton, liquidator.

ST. CATHERINE PRESS (1909) LTD—Creditors are required, on or before May 22, to send their names and addresses, and the particulars of their debts or claims, to Arthur Gabriel Morrish, 34 & 35, Gresham st. Tatham & Lousada, Old Broad st, solors to the liquidator.

STAMFORD MOTOR AND CYCLE CO (WARRINGTON), LTD.—Petn for winding up, presented Mar 29, directed to be heard at the Court House, Palmyra sq, Warrington, April 18 at 10.30. J. B. Pownall & Co, 127, Old st, Ashton-under Lyne, solors for the petnr. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of April 17.

UNION RUBBER AND CHEMICAL CO, LTD.—Creditors are required, on or before May 15, to send their names and addresses, and the particulars of their debts or claims, to Edmund Ashworth Radford, Parrs Bank bldgs, 3, York st, Manchester, liquidator.

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

PUBLIC BENEFIT INVESTMENT AND SICKNESS BENEFIT CORPORATION, LTD—Petn for winding up, presented April 3, directed to be heard at the Assize Courts, Manchester, April 22 at 10.30. R. Barrow Sierse, 88, Cross st, Manchester, solor for the petnr. Notice of appearing must reach the above named not later than 2 o'clock in the afternoon of April 20.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, April 5.

HOLGATE GARDENS, ESTATE SOCIETY, LTD.
PUBLIC BENEFIT INVESTMENT AND SICKNESS BENEFIT CORPORATION, LTD.
MACLAURINS, LTD.
BRADFORD ELECTRICAL CO, LTD.
VICTORIA GARAGE (BOURNEMOUTH), LTD.
ART JOURNAL, LTD.
MIDDLETON & BARKER, LTD.
STOCKALL-BROOK TIME RECORDERS, LTD.
ROBERTS & JONES, LTD.
RUBBER AND PETROLEUM TRUST, LTD.
ALASKA CONSOLIDATED MINES, LTD.
HENRY GRIFFITH & SONS, LTD.
KNOWLES AND PERFECT, LTD.
DIDSLON REGULATORS, LTD.
PREMIER NEW ZEALAND GOLD MINING CO, LTD.
CAMBRIAN OIL AND GREASE CO, LTD.
P. J. HOLDEN & CO, LTD.
TELEPHONE DEVELOPMENT CO, LTD.
LONDON AND BOSPHORUS CORPORATION, LTD.
SKELSEY'S ADAMANT CEMENT CO, LTD.
CARIBBEAN ANGLO-COLOMBIAN CABLE CO, LTD.
V.D. SYNDICATE, LTD.

London Gazette—TUESDAY, April 9.

SANDILANDS-PEASGOOD CO, LTD.
CROYDON PICTORIAL NEWSPAPERS LTD.
ALDERSON CLIP CO, LTD.
GREEN'S MOTOR PATENTS SYNDICATE, LTD.
WILLIAM RENSHAW & CO, LTD.
BRITISH PATENTS OXIDE CO, LTD.
ST. CATHERINE PRESS (1909), LTD.
L.B.L. SYNDICATE, LTD.

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, April 9.

WILLIAMS, JAMES, Shepherd's Bush rd, Hammersmith May 14 Williams and Others v Williams and Others, Swinfen Eady and Neville, JJ Burton, Norfolk st, Strand

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 5.

ANDERSON, THOMAS, Kirkdale, Liverpool, Engineer May 2 Berry & Co, Liverpool
BAUMANN, FRITZ, Lisle st Soho May 6 Britton, Soho sq
CHANNON, EMILY, Redruth, Cornwall May 1 Peter, Redruth
CLIFT, JANE, Paul, Cornwall May 4 Thomas, Penzance
DAMM, ELIZABETH, Orpington, Kent May 4 Francis & Veneer, Bishopsgate
FALKNER, MARY FRANCES, Worthing May 15 Marsden & Co, Henrietta st, Cavendish sq
FLETCHER, JANE, Doncaster April 28 Arnold & Cubison, Dove ct, Old Jewry
FLURY, EMMA, Coburg row, Westminster May 11 Bell, Woolston, Southampton
FOSTER, WILLIAM THOMAS, Ramsgate, Outfitter and Ship Chandler May 7 Mercer & Whitehead, Ramsgate
FOULDS, MARY, Bingley, Yorks June 1 Weatherhead & Knowles, Bingley
FOWLER, MARY, Hammerton, York May 11 Kay, York
FOYSTER, The Rev GEORGE ALFRED, Aspley Guise, Bedford May 25 Scudding & Bolkin, Gordon st, Gordon sq
FRECKELTON, THOMAS, Coalville, Leicester April 30 Marriott, Nottingham
FRY, Sir THEODORE, Caterham, Surrey May 16 Stannard & Bosanquet, Eastcheap
GIBBERD, HARRY, Croydon May 31 Grundy & Co, Queen Victoria st
HART, SARAH ANN, Westbury on Severn, Glos May 4 Langley-Smith & Son, Gloucester
HOBBS, JOSEPH, Henwick, nr Newbury, Berks May 14 Leader, Newbury
HUNT, EMMA RACHEL, Belmont grove, Chiswick April 20 Clarkson & Son, Ironmonger la
HUNT, WILLIAM TERRETT, Belmont grove, Turnham Green, Builder May 1 Clarkson & Son, Ironmonger la
HUTTMANN, WILLIAM ALDRED, Odessa rd, Forest Gate, Builder's Foreman May 15 Taylor & Co, Lavender hill
LINDLEY, LUTHER, Sutton in Ashfield, Notts, Printer May 5 Alcock & Shacklock, Sutton in Ashfield
MADGE, EDGAR CHARLES, Weston super Mare, Draper May 3 Dickinson & Sons Weston super Mare
MORRIS, RICHARD, Blackwood, Mon May 1 Treasure, Blackwood, Mon
MURRAY, JOHN, Salford, Lancs, Publican May 6 Hislop & Son, Manchester
NIGHTINGALE, EDWARD WILLIAM, Croydon May 4 Swepstone & Co, St Helen
OAKLEY, ELIZA MARY, Seaton, Devon May 10 Andrews & Co, Dorchester
PAINTER, WILLIAM EDWARD, Fallowfield, Manchester May 14 Lawson & Co, Manchester
PHILLIPS ELIZABETH LAVINIA, Cardiff May 13 Westyr-Evans, Cardiff
PLANT, THOMAS JOSEPH, Lincoln, Insurance Manager April 24 Tweed & Co, Lincoln
RAY, CHARLES JAMES, Headingley, Leeds, Tea Agent May 13 Craven & Clegg, Leeds
REDFERN, ANNIE FOXLOWE, Ainsdale, Lancs April 20 Glover, Liverpool
REGAN, HENRIETTA, Brighton May 27 Baileys & Co, Berners st
ROWE, GEORGE, Berwick upon Tweed May 11 Sanderson & Weatherhead, Berwick upon Tweed
ROWE, MARGARET FRANCES, Berwick upon Tweed May 11 Sanderson & Weatherhead, Berwick upon Tweed
SHERLOCK, THOMAS, Luton, Beds June 3 Singleton, Luton
STEWART, ELIZABETH, Aylestone, Leicester May 4 Barradale, Leicester
THOMPSON, ETHEL CHARLOTTE BUNBURY, Maidenhead May 25 Surman & Co Lincoln's inn fields
VIGOR, WILLIAM PETTER, Kingston, Surrey Smith & Burrell, Richmond
VINCE, THOMAS, York, Sand Merchant May 1 Dunning & Co, Leeds
WIGMORE, Dr WILLIAM, Hastings May 1 Doyle & Co, Bedford row
WILCOX, JANE, Kingswinford, Staffs May 14 Billson, Leicester

London Gazette.—TUESDAY, April 9.

ANDREW, ANN, Sherwood, Nottingham Mar 13 Clifton & Co, Nottingham
ANDREW, JOHN EDWARD, Sherwood, Nottingham Mar 13 Clifton & Co, Nottingham
BROWNE, JOHN PENMAN, Tavistock Hotel, Covent Garden May 9 Tucker, Gray's inn pl
BUTLER, ERNEST, Walsall, Merchant May 1 Smith & Sons, Walsall
CARTER, THOMAS, Nottingham, Saddler May 18 Comery, Nottingham
GARDNER, EMILY, Tunbridge Wells April 25 Brennan & Brennan, Maidstone
GILLIAT, JOHN SAUNDERS, Rickmansworth, Herts May 16 Hills & Co, Queen Anne's gate, Westminster
HAYDEN, ELIZA, Esher, Surrey May 11 Crook & Co, King st, Cheapside
HAYDEN, ROBERT, Esher, Surrey, Merchant May 11 Crook & Co, King st, Cheapside
HEWITT, MARY ANN, Scotland Gate, Northumberland May 18 Webb, Morpeth
JACKSON, DANIEL, Hexham, Northumberland May 11 Cooper & Goodger, Newcastle upon Tyne
KOOPMANS, NICOLAAS, Theobald's rd, Bank Clerk May 9 Emanuel & Simmonds, Finsbury circus
LAWRY, JOHN CANNING, Gorran, Cornwall, Yeoman April 30 Carlyon & Stephen, St Austell
LEA, HANNAH DEAKIN, Ravenscroft Hall, Chester May 1 Hatt-Cook & Son, Northwich, Cheshire
METCALF, THOMAS, Walsall, Gas Works Foreman May 18 Evans, Walsall
SMITH, MATTHEW, Scarborough May 10 Birdsall & Cross, Scarborough
STROUDLEY, SARAH, Kenilworth, Warwick May 4 Restall & Co, Birmingham
TRUSTAM, CHARLES Bedford, Fruiterer May 9 Conquest & Co, Bedford
WELCH, Sir DAVID NAIRNE, KCVO, Virginia Water, Berks May 23 King & Co, Cannon st
WHITFELD, HENRY FRANCIS PITTS, Plymouth, Newspaper Proprietor April 24 Bickle Plymouth

Bankruptcy Notices.

London Gazette.—FRIDAY, April 5.

RECEIVING ORDERS.

ABBOTT, FRANCIS GEORGE WHITE, Worcester, Worcester Pet April 2 Ord April 2
ARMSTRAD, WILLIAM, Linthorpe, Yorks, Commercial-Traveller Middlesbrough Pet April 2 Ord April 2
BIRD, H GARNOUS, East Dereham, Norfolk, Captain Norwich Pet Feb 29 Ord April 3
BLUNT, WILLIAM HARRY, Lutterworth, Leicester, Veterinary Surgeon Leicester Pet April 1 Ord April 1
BURGESS, EDWIN JOHN, Queenborough, Kent, Coal Merchant Rochester Pet April 2 Ord April 2
BURTWELL, FREDERICK WILLIAM, Brentwood, Essex, Builder Chelmsford Pet April 3 Ord April 3
CAMPBELL, W H, Llanelly, Draper, Carmarthen Pet Mar 19 Ord April 2
COLLINGWOOD, WALTER, Chrisp st, Poplar, Confectioner High Court Pet Mar 19 Ord April 2
CRIDLAND, HERBERT, Yeovil, Builder Yeovil Pet April 2 Ord April 2
DAVIS, MORRIS, Farleigh rd, Stoke Newington, Fruit Merchant High Court Pet Mar 11 Ord April 2
DEXTER, JOHN MONTAGUE, Westerham, Kent, Farmer Tunbridge Wells Pet April 2 Ord April 2
EDWARDS, RICHARD WILLIAM, Spennymoor, Music Dealer Durham Pet Mar 19 Ord April 2
HARRIS, THOMAS, Hove, Sussex Brighton Pet Dec 13 Ord April 3
HEWITT, JOHN HULSON, Smethwick, Staffs, Glass Dealer West Bromwich Pet April 3 Ord April 3
HILL, FREDERICK, Aylesbury, Bucks, Builder Aylesbury Pet April 2 Ord April 2
HIRST, JOHN GEORGE and SAMUEL PARKER, Pudsey, Yorks Printers Leeds Pet April 1 Ord April 1
HOLT, EDWIN, Burnley, Engineer Burnley Pet April 3 Ord April 3
HOPKINS, BERTHA IRENE, Carnarvon, Dressmaker Bangor Pet April 1 Ord April 1

HULME, CHARLES, Burnley, Plumber Burnley Pet April 1 Ord April 1
JEE, ARTHUR WILLIAM, Lowestoft, Formerly Baker Great Yarmouth Pet April 3 Ord April 3
LAWRENCE, HOWARD JOSEPH CHARLES EVERETT, Leicester, Blouse Manufacturer Leicester Pet Mar 15 Ord April 1
LEAVEY, JOSEPH WILLIAM, Charter alley, nr Basingstoke, Hants, Draper Winchester Pet Feb 20 Ord April 1
LEWIS, ROGER, Laugharne, Carmarthenshire, Farmer Carmarthen Pet April 2 Ord April 2
LIMRICK, ARTHUR, Moss Side, nr Manchester, Picture Palace Attendant Salford Pet April 2 Ord April 2
MILNE, WILLIAM ANDREW, Portsmouth Portsmouth Pet April 1 Ord April 1
MITCHELL, THOMAS WILLIAM, Bradford, Engineer Bradford Pet April 1 Ord April 1
PARKER, FREDERICK WILLIAM, Bexhill, Builder Hastings Pet Mar 16 Ord April 2
PEARSON, GEORGE HODGSON, Guisborough, Yorks, Railway Porter Stockton on Tees Pet April 1 Ord April 1
PODGER, BOTHWELL COATES, Bristol, Fruiterer Bristol Pet April 2 Ord April 2
SCAMAN, ARTHUR NEWCOMB, Great Grimsby, Ironfounder Great Grimsby Pet April 2 Ord April 2
SEILER, JACOB A, Leadenhall st High Court Pet Nov 24 Ord Mar 28
SHAPER, FREDERICK JOHN, Mortimer rd, Priory rd High Court Pet Nov 19 Ord Mar 28
SIMPSON, CHARLES ALEXANDER, Cornwall rd, Lambeth, Publican High Court Pet Dec 21 Ord April 1
SMITH, HENRY, West Hartlepool, Railway Clerk Sunderland Pet April 1 Ord April 1
STOCKTON, JOHN, Lucas st, Bethnal Green, Licensed Victualler High Court Pet Mar 7 Ord April 1
WEBDALE, JOHN, Luton, Beds, General Warehouseman Luton Pet April 2 Ord April 2
WELCH, WILLIAM JAMES FRANCIS, High st, Lewisham, Auctioneer Greenwich Pet April 2 Ord April 2
WOOLFORD, JAMES GEORGE, Wells, Somerset, Coal Merchant Wells Pet April 1 Ord April 1
WORSLEY, ARTHUR LINGARD, Moss Side, Manchester Furrier Shrewsbury Pet Mar 21 Ord April 3

Amended Notice substituted for that published in the London Gazette of Mar 5:

BUTTON, EDMUND JOHN, Cringleford, Norfolk, Farmer Norwich Pet Feb 10 Ord Mar 2

Amended Notice substituted for that published in the London Gazette of Mar 29:

MAGEE, THOMAS WILLIAM, Undercliffe rd, Lewisham, Solicitor High Court Pet Mar 1 Ord Mar 27

FIRST MEETINGS.

BURT, WILLIAM HARRY, Lutterworth, Leicester, Veterinary Surgeon April 13 at 12 Off Rec, 1, Berridge st, Leicester
CARPENTER, LOUIS GEORGE, Ramsgate, Photographer April 13 at 11.45 Off Rec, 68a, Castle st, Canterbury
COLLINGWOOD, WALTER, Chrisp st, Poplar, Confectioner April 18 at 12 Bankruptcy bldgs, Carey st
COLWILL, ALFRED GEORGE, Bude, Cornwall, Grocer April 18 at 2.30 Off Rec, 9, Bedford cir, Exeter
COPSEY, ARTHUR JAMES, North Pickenham, Norfolk, Coal Dealer April 13 at 12 Off Rec, 8, King st, Norwich
DAVIS, MORRIS, Farleigh rd, Stoke Newington, Fruit Merchant April 18 at 11 Bankruptcy bldgs, Carey st
EDWARDS, DAVID, Blaenau Festiniog, Merioneth, Blacksmith April 17 at 12.15 Crypt chmbrs, Chester
ELLIS, ALBERT JOHN, Windermere, Westmorland, Draper April 16 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness
HAWKSWORTH, LUCY, Batley with Arksey, Yorks April 18 at 12 Off Rec, Figtree ln, Sheffield
HIRST, JOHN GEORGE, and SAMUEL PARKER, Pudsey, Yorks, Printers April 16 at 3 Off Rec, 24, Bond st, Leeds
HOLM, WILLIAM, Alderwasley, Derby, Farmer April 18 at 11.30 Off Rec, 5, Victoria bldgs, London rd, Derby
HOPKINS, BERTHA IRENE, Carnarvon, Dressmaker April 17 at 12.30 Crypt chmbrs, Chester
HULME, CHARLES, Burnley, Plumber April 13 at 11 Off Rec, 13, Winckley st, Preston
JONES, ELIAS, Blaenau Festiniog, Merionethshire, Miner April 17 at 12 Crypt chmbrs, Chester
KING, WILLIAM, Louth, Watchmaker April 16 at 11 Off Rec, St Mary's chmbrs, Great Grimsby
KNIGHT, WILLIAM, Abertridwr, Glam, Baker April 17 at 11.15 Off Rec, St Catherine's chmbrs, St Catherine st, Pontypridd
LAWRENCE, HOWARD JOSEPH CHARLES EVERITT, Leicester, Blouse Manufacturer April 15 at 3 Off Rec, Berridge st, Leicester
LEAVEY, JOSEPH WILLIAM, Charter alley, nr Basingstoke, Hants, Draper April 15 at 10 Messrs Godwin and Co, St Thomas st, Winchester
LE-PLA, MATTHEW, Wisbech Saint Peter, Cambridge, Clothier April 19 at 2 Bankruptcy bldgs, Carey st
MILNE, WILLIAM ANDREW, Portsmouth April 16 at 3 Off Rec, Cambridge junc, High st, Portsmouth
MITCHELL, THOMAS WILLIAM, Bradford, Engineer April 13 at 11 Off Rec, 12, Duke st, Bradford
PRATT, HARRY GOODALE, Long Sutton, Lincoln, Innkeeper April 13 at 12.30 Off Rec, 8, King st, Norwich
ROGERS, GEORGE, Tresselly, Pembroke, Baker April 15 at 12 Off Rec, 4, Queen st, Carmarthen
SHAPER, FREDERICK JOHN, Mortimer rd, Priory rd April 18 at 11 Bankruptcy bldgs, Carey st
SEILER, JACOB A, Leadenhall st April 18 at 12 Bankruptcy bldgs, Carey st
SIMPSON, CHARLES ALEXANDER, Cornwall rd, Lambeth, Publican April 19 at 11 Bankruptcy bldgs, Carey st
STOCKTON, JOHN, Lucas st, Bethnal Green, Licensed Victualler April 18 at 1 Bankruptcy bldgs, Carey st
THOMAS, JAMES GEORGE, Nottingham, Builder April 17 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
TIZZARD, J, Torquay, Electrical Engineer April 15 at 3 Off Rec, 9, Bedford circus, Exeter
WEBB, TOM, Plymouth, Boot Maker April 15 at 3.30 7, Buckland ter, Plymouth
WORSLEY, ARTHUR LINGARD, Moss Side, Manchester, Furrier April 13 at 12.30 Off Rec, 22, Swan hill, Shrewsbury

ADJUDICATIONS.

ABBOTT, FRANCIS GEORGE WHITE, Worcester Worcester Pet April 2 Ord April 2
ADAM, JAMES COCHRANE, Newcastle upon Tyne Shipbroker Newcastle upon Tyne Pet Jan 17 Ord April 3
ARMISTEAD, WILLIAM, Linthorpe, Yorks, Commercial Traveller Middlesbrough Pet April 2 Ord April 2
BLACKBURN, BEN, Heckmondwike, Yorks, Contractor Dewsbury Pet Mar 25 Ord April 2
BLUNT, WILLIAM HARRY, Lutterworth, Leicester, Veterinary Surgeon Leicester Pet April 1 Ord April 1
BROOMFIELD, JOHN ANDREW, Blockley, Kent, Greenwich Pet Feb 6 Ord April 2
BUADETT, DIGBY, Stone, Staffs, Ironmonger Stafford Pet Feb 29 Ord April 3
BURGESS, EDWIN JOHN, Queenborough, Kent, Coal Merchant Rochester Pet April 2 Ord April 2
CAMERON, HUBERT, Cannon st, Tailor High Court Pet Mar 8 Ord Mar 30
CAIDLAND, HERBERT, Yeovil, Builder Yeovil Pet April 2 Ord April 2
DEXTER, JOHN MONTAGUE, Westerham, Kent, Farmer Tunbridge Wells Pet April 2 Ord April 2
HARRISON, FREDERICK, West Smithfield High Court Pet Jan 1 Ord Mar 30
HEWITT, JOHN HULSON, Smethwick, Staffs, China Dealer West Bromwich Pet April 3 Ord April 3
HILL, FREDERICK, Aylesbury, Bucks, Builder and Contractor Aylesbury Pet April 2 Ord April 2
HIRST, JOHN GEORGE, and SAMUEL PARKER, Leeds, Printers Leeds Pet April 1 Ord April 1
HOLT, EDWIN, Burnley, Engineer Burnley Pet April 3 Ord April 3
HOPKINS, BERTHA IRENE, Carnarvon, Dressmaker Bangor Pet April 1 Ord April 1
HULME, CHARLES, Burnley, Plumber Burnley Pet April 1 Ord April 1
LABEDO, A M, Marlow, Bucks Aylesbury Pet April 14 1909 Ord Mar 29
LEWIS, ROGER, Laugharne, Carmarthenshire, Farmer Carmarthen Pet April 2 Ord April 2
MILNE, WILLIAM ANDREW, Portsmouth Portsmouth Pet April 1 Ord April 1
MITCHELL, THOMAS WILLIAM, Bradford, Engineer Bradford Pet April 1 Ord April 1
PAPE, EDWARD JAMES, Dover st, Piccadilly High Court Pet Sept 27 Ord Mar 29
PEARSON, GEORGE HODGSON, Guisborough, Yorks, Railway Porter Guard Stockton on Tees Pet April 1 Ord April 1
PODGER, BOTHWELL COATES, Bristol, Fruiterer Bristol Pet April 2 Ord April 2

PURVIS, THOMAS, Heswall, Chester: Birkenhead Pet Mar 4 Ord April 3
SCAMAN, ARTHUR NEWCOMB, Great Grimsby, Ironfounder Great Grimsby Pet April 2 Ord April 2
SMITH, HENRY, West Hartlepool, Railway Clerk Sunderland Pet April 1 Ord April 1
TIZZARD, J, Torquay, Electrical Engineer Exeter Pet Mar 8 Ord April 2
UNDERWOOD, GEORGE FREDERICK, Acre ln, Brixton High Court Pet Oct 13 Ord April 1
WEBB, TOM, Plymouth, Boot Maker Plymouth Pet Mar 13 Ord April 3
WELCH, WILLIAM JAMES FRANCIS, High st, Lewisham, Auctioneer Greenwich Pet April 2 Ord April 2
WORTHINGTON, SAMUEL EUGENE, Leeds York Pet Feb 28 Ord April 2

Amended Notice substituted for that published in the London Gazette of Mar 8:

BUTTON, EDMUND JOHN, Cringleford, Norfolk, Farmer Norwich Pet Feb 10 Ord Mar 6

Amended Notice substituted for that published in the London Gazette of Mar 29:

KING, MANOAH, Sheffield, Journeyman Roller Sheffield Pet Jan 23 Ord Jan 23

ADJUDICATION ANNULLED.

JONES, ALFRED PARKER, Mexfield rd, Wandsworth Wandsworth Adjud Feb 20, 1906 Annul Mar 21, 1912

London Gazette.—TUESDAY, April 9.

RECEIVING ORDERS.

BAMFORD, JOHN, Bolton, Butcher Bolton Pet Mar 25 Ord April 3
BENNETT, ROBERT, Kenninghall, Norfolk, Dealer Norwich Pet April 4 Ord April 4
DEWHIRST, RICHARD, Todmorden, Printer Burnley Pet April 4 Ord April 4
FRENCH, WILLIAM JOHN, Holne, Devon, Farmer Plymouth Pet Mar 21 Ord April 4
JENKIN, JOHN WILLIAM, Crowan, Cornwall Quarryman Truro Pet April 4 Ord April 4
PHILLIPS, JOHN CHRISTOPHER, Brithdir, Glam Grocer Merthyr Tydfil Pet April 4 Ord April 4
ROGERS, EBENEZER, Barwick, Somerset Coal Merchant Yeovil Pet April 4 Ord April 4
SALTER, MARY ANN, Bradford Bradford Pet April 4 Ord April 4

FIRST MEETINGS.

BOWDEN, ARTHUR COLSTON, and ALEXANDER STANLEY BOWDEN, Bristol, Picture Frame Manufacturers April 17 at 11.45 Off Rec, 26, Baldwin st, Bristol
BURGESS, EDWIN JOHN, Queenborough, Kent, Coal Merchant April 22 at 3.15 115, High st, Rochester
BURTWELL, FREDERICK WILLIAM, Brentwood, Essex, Builder April 19 at 12 Bankruptcy bldgs, Cary st
CRIDLAND, HERBERT, Yeovil, Builder April 18 at 12.30 Off Rec, City chmbrs, Catherine st, Salisbury
DESTER, JOHN MONTAGUE, Westerham, Kent, Farmer April 19 at 3.15 Off Rec, 12A, Marlborough pl, Brighton
EDWARDS, ROBERT, Brandon, Suffolk, Hatter's Furrier April 17 at 4.15 Off Rec, 8, King st, Norwich
HARRIS, THOMAS, Hove, Sussex, Gentleman April 19 at 2.45 Off Rec, 12A, Marlborough pl, Brighton
LEWIS, ROGER, Laugharne, Carmarthenshire, Farmer April 18 at 12 Off Rec, 4, Queen st, Carmarthen
LIMBRICK, ARTHUR, Moss side, nr Manchester, Picture Palace Attendant April 18 at 3 Off Rec, Byrom st, Manchester
PAGE, GEORGE GRANVILLE, Woore, Salop, Licensed Victualler April 18 at 12 Off Rec, King st, Newcastle, Staffordshire
PARKER, FREDERICK WILLIAM, Bexhill on Sea, Builder April 19 at 2.15 Off Rec, 12A, Marlborough pl, Brighton
PODGER, BOTHWELL COATES, Bristol, Fruiterer April 17 at 12.15 Off Rec, 26, Baldwin st Bristol
RICHARDS, HENRY JAMES, Filton, Bristol April 17 at 11.30 Off Rec, 26, Baldwin st, Bristol
SCAMAN, ARTHUR NEWCOMB, Great Grimsby, Ironfounder April 17 at 11 Off Rec, 84 Mary's chmbrs, Great Grimsby
SMITH, HENRY, West Hartlepool, Railway Clerk April 18 at 10 Off Rec, 8, Manor pl, Sunderland
TUTHILL, WILLIAM HENRY, Holt, Norfolk, Builder April 17 at 4 Off Rec, 8, King st, Norwich
WALTERS, CHARLES, Farncombe, Surrey April 17 at 12 Off Rec, 26, Baldwin st, Bristol
WELCH, WILLIAM JAMES FRANCIS, Lewisham, Kent, Auctioneer April 19 at 11.30 135, York rd Westminster Bridge rd

ADJUDICATIONS.

BENNETT, ROBERT, Kenninghall Norfolk, Dealer Norwich Pet April 4 Ord April 4
DEWHIRST, RICHARD, Todmorden, Printer Burnley Pet April 4 Ord April 4
EDWARDS, RICHARD WILLIAM, Tudhoe Grange, Spennymoor, Durham, Music Dealer Durham Pet Mar 19 Ord April 3
JENKIN, JOHN WILLIAM, Praze, Crowan, Cornwall, Quarryman Truro Pet April 4 Ord April 4
LIMBRICK, ARTHUR, Moss Side, nr Manchester, Picture Palace Attendant Salford Pet April 2 Ord April 4
MORLEY, JOSEPH WILLIAM, Retford, Ironmonger Lincoln Pet Mar 21 Ord Mar 29
PEAKE, CHARLES ARTHUR, Leicester, Boot Manufacturer Leicester Pet Mar 20 Ord April 4
PEGG, GEORGE BATES, Glenfield, Leicester, Grocer Leicester Pet Mar 22 Ord April 4
PHILLIPS, JOHN CHRISTOPHER, Brithdir, Glam, Grocer Merthyr Tydfil Pet April 4 Ord April 4
ROGERS, EBENEZER, Stoford, Barwick, Somerset, Coal Merchant Yeovil Pet April 4 Ord April 4
SALTER, MARY ANN, Bradford Bradford Pet April 4 Ord April 4
WORSLEY, ARTHUR LINGARD, Manchester, Furrier Shrewsbury Pet Mar 21 Ord April 4